IN THE HIGH COURT OF JUDICATURE AT BILASPUR(36GRARH)

WRIT PETITION NO. 1/1 OF 2001

BETWEEN

1. Bhilai Truck Malik Sangh, Near A.C.C. Main Office Jamul Cemnent Works, Bhilai, through its President Mahendra Singh Gill .

2. Mahendra Singh Gill aged about 65 years S/o Late Shri Lal Singh Gill, resident of Santrawadi District Durg, at present President of the Peti-tioner Sangh (Bhilai Truck Malik Sangh Bhilai) District Durg.

PETITIONERS

A N D

1. The State of Chhattisgarh, through the Secretary Transport Department, Raipur.

2. The Transport Commissioner, State of Chhattisgarh, Raipur .

3. The Regional Transport Authority cum Commissioner, Raipur Division Raipur .

4. The Regional Transport Officer cum Secretary Regional Transport Authority Durg, Raipur Division, District Durg.

RESPONDENTS

WRIT PETITION UNDER ARTICLES 226/227 OF THE CONSTITUTION OF INDIA

WP-226/2001
By V. Act

XI-HC-22

उच्च न्यायालय, मध्यप्रदेश, जबलपुर HIGH COURT OF CHHATTISGARH BILASPUR

आदेश पत्रक

Other than Service

मामला क्रमांक W.P. 141/2001 सन् 199 2001

Bhilai Truck Malik Sangh & ors. विरुद्ध State of Chhattisgarh & ors.

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	9.1.2001. Shri Vishnu Kostha, learned counsel for the petitioners. Dr.N.K.Shukla, learned Dy.Advocate General for the State. Heard the learned counsel for the petitioners. Also heard Dr.N.K.Shukla. Dr. Shukla is assisted by the R.T.O., Bilaspur in the matter. The main grievance is as regards levy of tax of Rs.3025/- per truck. The basis of the grievance is that though the same amount was made payable in the M.F. State, which was a large State, now that the State of Chhattisgarh has been carved out of the State of M.P. Territory of the State of	Petition Present with ... by Shri ... it be c ...

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आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

Chhattisgarh is much smaller than the entire State of M.P.., Therefore, it is submitted that it is not justified that the same amount should be levied. A direction has, therefore, been sought that the respondents should frame the policy/ Rules/law for imposing the road tax for grant goods carriage temporary permit as per area of the Chhattisgarh State. Permits under the provisions of Motor Vehicles Act have already been granted. The petitioners have no grievance as far as grant of permit for the State of Chhattisgarh is concerned.

Dr. Shukla submits that levy of tax for motor vehicles has nothing to do with grant of permit under the provisions of Motor Vehicles Act, 1988. It is also further submitted that area of the State is not a criterion for determination of quantum of tax to be levied on motor vehicles. Section 3 of M.P. Motor Mehciles Act states:

> "Levy of Tax on Motor Vehicles.-
> (1) A tax shall be levied on every motor vehicle used or kept for use in the State at the rate specified in First Schedule;
>
> Provided that in case of motor cycles with or without attachment, invalid carriages and motor cars, the tax shall be levied at the rates specified in the Second Schedule;
>
> Provided further that in respect of a motor vehicle passing through the State from a manufacturer to a dealer

आदेश पत्रक

मामला क्रमांक W.P.No.14/2001 सन् 199

विरुद्ध

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

under a temporary certificate of registration for a period not exceeding one month, the rate of tax shall be one third of the tax payable for a quarter.

As I have stated above, there is no dispute that the tax is leviable on motor vehicles. In fact the petitioners have been paying the amount levied on each vehicle. The question, therefore, i.e. raised before this Court, whether the petitioners are entitled to reduce rate of tax payable on the vehicles because of the size of the State of Chhattisgarh. I am quite aware of the fact that issue raised concerns taxation. At the same time, it seems clear to me that in the facts and circumstances , as I have stated above, prima facie, there is no scope for this Court to interfere with the order directing the petitioners to pay the same sum of tax i.e. Rs.3,025 as directed by the authority of the State of Chhattisgarh. I am of the view that the area of the state has nothing to do with payment of tax.

In the light of the view facts and circumstances that I have stated above, I am not inclined to accept this petition. Accordingly this petition is dismissed.

[पीछे देखिये

Sd/-
Chief Justice

ccs 17/11/07